

NAUPA CODE, PROPERTY DESCRIPTION AND HOLDING PERIODS

CODE	DESCRIPTION	YEARS	CODE	DESCRIPTION	YEARS
	Accounts			Misc Property	
AC01	Checking Accounts	5	MS01	Wages, Payroll	1
AC02	Savings Account	5	MS02	Comissions	5
AC03	Matured CD & Savings Certificate	5	MS03	Workers Compensation	5
AC04	Christmas Club Funds	5	MS04	Payment of Goods/Services	5
AC05	Money on Deposit to Secure Fund	5	MS05	Customer Overpayments	5
AC06	Security Deposit	5	MS06	Unidentified Remittances	5
AC07	Unidentified Deposits	5	MS07	Unrefunded Overcharges	5
AC08	Suspense Accounts	5	MS08	Accounts Payable	5
AC09	Money Market	5	MS09	Credit Balances/Accts Receivable	3
AC99	Aggregate Acct Balances under \$50	5	MS10	Discounts Due	5
			MS11	Refunds Due	5
	Checks		MS13	Unclaimed Loan Collateral	5
			MS14	Pension/Profit Sharing Pis, IRA, KEOGH	3
CK01	Cashiers Checks	5	MS15	Dissolution/Liquidation	1
CK02	Certified Checks	5	MS16	Misc Outstanding Checks	5
CK03	Registered Checks	5	MS17	Misc Intangible Property	5
CK04	Treasurer Checks	5	MS18	Suspense Liabilities	5
CK05	Drafts	5	MS19	Outdated State Warrants	2
CK06	Warrants	5	MS99	Aggregate Misc under \$50	5
CK07	Money Orders	7			
CK08	Travelers Checks	15		Securities/Stock	
CK09	Foreign Exchange Checks	5			
CK10	Expense Checks	5	SC01	Dividends	3
CK11	Pension Checks	5	SC02	Interest (Bond Coupons)	3
CK12	Credit Checks/Memos	5	SC03	Principal Payments	3
CK13	Vendor Checks	5	SC04	Equity Payments	3
CK14	Checks Written off to Income	5	SC05	Profits	3
CK15	Outstanding Official Checks	5	SC06	Funds Paid to Purchase Shares	3
CK16	CD Interest Checks	5	SC07	Funds for Stocks/Bonds	3
CK17	Rebate or Refund Check	5	SC08	Shares of Stock (Post Office Return)	3
CK99	Aggregate Checks under \$50	5	SC09	Cash for Fractional Shares	3
			SC10	Unexchanged Stock of Successor Corp	3
	Court Deposits		SC11	Other Certificate of Ownership	3
			SC12	Underlying Shares/Outstanding Cert.	3
CT01	Escrow Funds	5	SC13	Funds for Liquidation	3
CT02	Condemnation Awards	5	SC14	Debentures	3
CT03	Missing Heirs Funds	5	SC15	US Government Securities	3
CT04	Suspense Account	5	SC16	Mutual Fund Shares	3
CT05	Other Court Deposits	5	SC17	Warrants (Rights)	3
CT06	Public Aid Child Support Checks	5	SC18	Matured Bond Principal	3
CT07	Non 4-D Child Support	5	SC19	Dividend Reinvestment Plan (DRP)	3
CT99	Aggregate Deposits under \$50	5	SC20	Credit Balances	3

			SC21	Stock Related Cash	3
	Insurance		SC22	Cash in Lieu	3
			SC23	Sum of Various Stock Related Cash	3
IN01	Individual Policy Benefits/Claim Pmts	5	SC24	Money Market	3
IN02	Group Policy Benefits/Claim Pmts.	5	SC99	Aggregate Securities under \$50	3
IN03	Proceeds Due Beneficiaries	3			
IN04	Proceeds Due for Matured Policies	3		Safe Deposit Box	
	Endowments and/or Annuities				
IN05	Premium Refunds	5	SD01	Safe Deposit Box Contents	5
IN06	Unidentified Remittances	5			
IN07	Other Amts due Under Policy Terms	5		Trusts/Investments/Escrows	
IN08	Agent Credit Balances	5			
IN10	Demutualization funds	5	TR01	Paying Agents Accounts	5
IN99	Aggregate Insurance under \$50	5	TR02	Undelivered or Uncashed Dividends	5
			TR03	Funds Held in Fiduciary Capacity	5
	Mineral Proceeds/Interests		TR04	Escrow Accounts	5
			TR05	Trust Vouchers	5
MI01	Net Revenue Interest	5	TR06	Pre-Need Funeral Plans	5
MI02	Royalties	5	TR99	Aggregate Under \$50	5
MI03	Overriding Royalties	5			
MI04	Production Payments	5		Utilities	
MI05	Working Interest	5			
MI06	Bonuses	5	UT01	Utility Deposits	1
MI07	Delay Rentals	5	UT02	Membership Fees	1
MI08	Shut-in Royalties	5	UT03	Refunds or Rebates	1
MI09	Minimum Royalties	5	UT04	Capital Credit Distribution	1
MI99	Aggregate proceeds under \$50	5	UT99	Aggregate under \$50	1